

Form AR321E**Application for Extension of Time to File**

Arkansas Estate Tax Return and/or Pay Estate Tax

*File this request in triplicate on or before due date of the return. One (1) copy of the approved request must be attached to the return when filed.***Part I. IDENTIFICATION**

Decedent's First Name and Middle Initial	Decedent's Last Name	Date of Death
Name of Application Preparer		Decedent's SSN
Address of Application Preparer		Estate Tax Return Due Date
City, State and Zip Code		

Part II. EXTENSION OF TIME TO FILE

<i>You must attach your written statement to explain in detail why it is impossible to file a reasonably complete return within nine (9) months after the date of the decedent's death.</i>	Extension Date Requested
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Part III. EXTENSION OF TIME TO PAY

<i>You must attach your written statement to explain in detail why it is impossible or impractical to pay full amount of the estate tax by the Estate Tax Due Date.</i>	Extension Date Requested
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Amount of estate tax estimated to be due	_____
Amount of cash shortage claimed.....	_____
Balance due (Pay with this application).....	_____

SIGNATURE AND VERIFICATION*If prepared by Executor, Administrator, or Person in Possession of Property. Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made herein are true and correct.*

Signature of preparer other than Executor, etc.	Title	Date
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If prepared by someone other than Executor, Administrator or Person in Possession of Property. Under penalties of perjury, I declare that to the best of my knowledge and belief the statements made herein are true and correct that I am authorized by the Executor, Administrator or Person in Possession of Property to prepare this application, that I am:

- ☐ A member in good standing of the bar of the highest court of (specify) _____
- ☐ A certified public accountant qualified to practice in (specify) _____
- ☐ A duly authorized agent holding a power of attorney _____

Signature of preparer other than Executor, etc.	Title	Date
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Part IV. NOTICE TO APPLICANT (To be completed by Department of Finance and Administration)

1. The application for extension to file (Part II) is: <input type="checkbox"/> Approved _____ <input type="checkbox"/> Not approved because _____ <input type="checkbox"/> Other _____	2. The application for extension of time to pay (Part III) is: <input type="checkbox"/> Approved _____ <input type="checkbox"/> Not approved because _____ <input type="checkbox"/> Other _____
Manager - Income Tax Section Date	Manager - Income Tax Section Date

SPECIFIC INSTRUCTIONS

- I. Estate Tax Return Due Date:** The Estate Tax Return Due Date is the day of the ninth (9th) calendar month after the decedent's death numerically corresponding to the day of the calendar month on which death occurred except that if there is no numerically corresponding day in such ninth (9th) month, the last day of the ninth (9th) month is the due date. When the due date falls on a Saturday, Sunday or a legal holiday the due date is the next succeeding day which is not Saturday, Sunday or a legal holiday.
- II. Extension of Time to File:** The request must be filed in triplicate on or before the due date of the return. One (1) copy of the approved request must be attached to the return when filed. A validated Federal extension is valid for Arkansas purposes and a validated copy of the Federal Form may be substituted in lieu of this form.
- III. Extension of Time to Pay:** Where the Commissioner finds that payment on the due date of the tax or any part thereof would impose undue hardship upon the estate, the time for payment of any such part may be extended, but no extension shall be for more than eighteen (18) months. The amount in respect of which the extension is granted shall be paid on or before the date of the expiration unless further extension is granted. A validated Federal extension is not valid for Arkansas purposes, although copy of the Federal Form may be submitted to the Department of Finance and Administration for validation in lieu of this form.
- IV. Interest::** Begins to accrue at the rate of ten percent (10%) per annum from original due date of the Return. [Ten percent (10%) rate effective on returns due March 9, 1983 and after.]

Mail to: **Department of Finance and Administration - Estate Tax Branch**, P. O. Box 3628, Little Rock, Arkansas 72203-3628.